EXHIBIT 102

PSI-1012.3

Prescription Supply Inc.

WHOLESALE DISTRIBUTORS

2233 Tracy Road - Northwood, Ohio 43619 Phone: (419) 631-6600 1-800-777-0761

May 28, 1997

Ms. Janice M. Margreta Drug Enforcement Administration 310 Lakeside Ave. Suite 395 Cleveland, OH 44113

Dear Ms. Margreta:

Thank you for taking time during your last audit to speak with me concerning Prescription Supply's Suspicious Order Monitoring Report.

I have been able to complete the program variance modifications as we discussed. However, I have made one, significant change. I realized, after testing, that if there is only one store purchasing a product, their total sales would become the average. Therefore, these sales would have been omitted from the report. As this was a potential problem, I have simply included in the report all single-store purchases totaling greater than three. Should this change not meet with your approval, please contact me. I will be most happy to discuss this with you.

I am enclosing a copy of Prescription Supply's Suspicious Order Monitoring Report for April, 1997. After your inspection, I would appreciate this copy being forwarded onto Christopher Grush through your office. All future reports will be sent to him directly.

Again, I would like to thank you for your time in this matter.

Sincerely,

Kirk J. Harbauer

Hick & Herberer

Data Processing MIS

